

**OFFICE OF THE ACCOUNTANT-GENERAL,
MYSORE, BANGALORE.**

Circular dated 30th March 1951.

To

The Financial Secretary to Government of Mysore,
Bangalore.
The Director of Public Instruction in Mysore, Banga-
lore.
The District Educational Officers in charge of
Districts.

Sir,

Sub.—Abolition of the Education Audit Office as an
Independent Unit.

No. 17—T.M. I have to inform you that the Audit
Office for the Education Department formed as per G. O.
No. E. 510-180—G.F. 106-49-2, dated 7th January 1950,
will cease to function as a Separate Audit Office from 1st
April 1951, on which date it will merge with the Central
Office. On and after 1st April 1951, it will be a depart-
ment of this office.

All bills (Token and Non-Token) sent for pre-audit
should be presented only at the Pay Section of this office
from 1st April 1951. Correspondence and Accounts
hitherto addressed to the Auditor, Education Department
may kindly be addressed to the Accountant-General
(Education Audit Section), Mysore, Bangalore, from 1st
April 1951.

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Notification dated 4th April 1951.

To

All Drawing Officers and Treasury Officers.

Subject.—Drawing of T. A. claims of Gazetted Officers and
Non-Gazetted Officers in separate T. A. bills
from 1st April 1951 in accordance with Govern-
ment Order No. Fl. 9541-9630—S. & A. 168-50-2,
dated 26th March 1951.

No. 1—G.A.D. 2. The following instructions are issued
in this connection :—

(1) There should be a separate bill for each month for
each Gazetted Officer. The bills should be superscribed in
red ink as "Gazetted Officers T.A. Bill" so as to
distinguish between the claims of Gazetted Officers and
Non-gazetted Officers.

(2) There should be only one bill for a month in
respect of the T.A. claims of all the Non-gazetted Officers
of an office, debitable to a particular "Minor Head of
Account."

(3) The Treasury Officers should return the T. A. bills
of those offices, where the T.A. claims of Gazetted Officers
and Non-gazetted Officers are clubbed together.

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S. GUPTA,
Accountant-General.

Dated 16th April 1951.

To

All Treasury Officers.

Subject :—

Re Deduction of Income-tax from interest on
Government of India Securities during the
financial year 1951-52.

1. The Finance Act, 1951 lays down that income-tax
for the year beginning on the first day of April 1951, shall
be charged at the rates specified in the schedule below :—

SCHEDULE.

In the case of every individual, Hindu Undivided
Family, unregistered firm and other association of
persons :—

	Rate	Surcharge
1 On the first Rs. 1,500 of total income.	Nil	Nil
2 On the next Rs. 3,500 of total income.	Nine pies in the rupee.	One-twentieth of the rate specified in the preceding column.
3 On the next Rs. 5,000 of total income.	One anna and nine pies in the rupee.	Do
4 On the next Rs. 5,000 of total income.	Three annas in the rupee.	Do
5 On the balance of total income.	Four annas in the rupee.	Do

2. In making payment of interest on Government
securities on or after the 1st April 1951, you should deduct

income-tax at the maximum rate of four annas in the rupee
along with the surcharge as stated above, except in the
cases where an exemption or abatement certificate, granted
by an Income-tax Officer in India under the proviso to
Sub-Section (3) of Section 18 of the Indian Income-tax
Act, 1922, is produced. The following instructions should
be followed in this connection :—

(i) Exemption certificates issued before the 1st April
1951, authorising deduction of tax at nil pies in
the rupee should be accepted and acted upon.
Abatement certificates, if any, specifying the
rates of 6, 4, 2 2/3 or 1 1/3 pies in the rupee
should be treated as exemption certificate and no
tax should be deducted in such cases.

(ii) No tax should be deducted in cases in which, from
a certificate issued by the Income-Tax Officer or
otherwise you are satisfied that the payee is a
person exempt from income-tax under Section
4 (3) of the Indian Income-tax Act, 1922.

(iii) In the case of abatement certificates issued between
1st April 1939 and 31st March 1946, specifying
the basic rates of 9, 15 and 24 pies in the rupee
or such basic rates increased by a rate of
surcharge, the basic rate only *excluding* the
surcharge should be deemed to have been altered
to 9, 21 and 36 pies in the rupee, respectively ; to
each of such basic rates should be added a sur-
charge equal to one-twentieth thereof, and the
tax deducted accordingly.

(iv) Abatement certificates issued after 1st April 1946,
specifying rates lower than 12, 24 and 42 pies,
respectively, should be deemed as if the figures
12, 24 and 42 were read as 9, 21 and 36 together
with a surcharge equal to one-twentieth of each
and tax deducted accordingly.

(v) Exemption or abatement certificates issued on or
after the 1st April 1951 should be accepted and
acted upon.

(vi) In cases of doubt the nearest Income-tax Officer
should be consulted before making the deduction
from interest on Government Securities.

3. Spare copies of the Circular letter are enclosed for
distribution among the Sub-treasuries subordinate to you.

V. K. SUBRAMANYAM,
Dy. Accountant-General.

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Circular dated 18th April 1951.

To

All Treasury Officers.

*Subject :—*Transfer of the Accounts and Departmental
Audit Work of the Electrical Department to
the Chief Electrical Engineer of the Mysore
Government—Changes in Treasury Accounts
—Instructions issued.

No. 24—T.M. With immediate effect, the Electrical
Audit and Accounts Office under the Auditor will cease to
be a sub-audit office under the Accountant-General. The
Accounts organisation will be transferred intact to the
Chief Electrical Engineer. The Auditor will henceforth
be known as Chief Accounts Officer, Electrical Department,
and he will work under the Chief Electrical Engineer.

The following changes will come into effect from 1st
April 1951 :—

1. The transactions of the Electrical Department
which were hitherto being accounted for under the head
"36. Remittances, Electrical Department" will now be
accounted for under "S. Remittances—Miscellaneous
Remittances—(c) Remittances of the Electrical Depart-
ment". The detailed heads that will be operated upon at
the Treasury are (1) Payments into Treasuries and Banks
by the Electrical Department, and (2) Cheques on
Treasuries.

Item (1) will accommodate amounts collected by the
Sectional Officers of the Electrical Department and
remitted into treasuries. Detailed schedules showing the
amounts remitted into the treasury, supported by the
challans should be sent to the Chief Accounts Officer,
Office of the Chief Electrical Engineer in Mysore, Banga-
lore, a copy being at the same time sent to the Accountant-
General, Mysore, Bangalore, as at present.

Item (2) will accommodate payments at the Treasuries, of cheques issued by the Chief Accounts Officer, Electrical Department. In this case also, the schedules, together with the supporting 'Paid' Cheques should be sent to the Chief Accounts Officer, Electrical Department, a copy of the schedule being at the same time sent to the Accountant-General, Mysore, Bangalore, as at present.

2. The Treasury Officers are requested to honour the cheques issued by the Chief Accounts Officer, Electrical Department.

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S. GUPTA,
Accountant-General.

MISCELLANEOUS DEPARTMENT

BANGALORE DISTRICT.

Notification dated 8th April 1951.

READ—

G. O. No. 11547-50—Muz. 247-48-2, dated 25th June 1949, sanctioning a grant of Rs. 5,000 for providing a separate shrine for the shifting Sri Raghavendraswamy Brindavanam from the Sri Dattatreyaswamy Temple at Palace Guttahalli, Bangalore City.

2. G.O. No. 1101-5—C.M. 15-49-37, dated 27th April 1950, sanctioning a site measuring 60' X 90' in the swimming Pool Extension, Malleswaram, Bangalore City, free of cost for the above purpose with certain conditions and directing that the Trustees should execute a stamped mutchalika to abide by the conditions stipulated therein, before possession is given and that the same should be got registered.

ORDER.

No. D. Dis. Muz. P.R. 353—50-51, dated 30th March 1951. The following gentlemen are appointed Dharmadarsis to supervise the construction of the separate shrine of Sri Raghavendraswamy Brindavan in the newly granted site free of cost by Government in their order read above. They are also requested to execute a stamped Mutchalika to abide by the conditions of grant and get the same Registered early before taking possession of the site. The term of their office as Dharmadarsis will be three years from the date of this order.

Sl. No.	Name	Age	Caste	Address
1	Dr. B. M. Madhava Rao ...	45	Brahmin	No. 1945, VII Cross Road, Malleswaram.
2	Sri S. Seshagiri Rao ...	49	Do	V Cross, Sri Rampuram, Bangalore City.
3	Sri K. M. Gururaja Rao ...	60	Do	Retired Principal, Agricultural College.
4	Sri M. R. Narasimha Iyengar ...	...	Do	Malleswaram, Bangalore City.
5	Sri Rajagopalachar ...	41	Do	IX Cross, Malleswaram, Bangalore City.

NOTE.—Serial No. 1 is appointed as Convenor and the others are members.

B. T. KEMPANNA,
Dy. Commr.

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BANGALORE SUB-DIVISION.

Notification dated 20th March—10th April 1951.

No. B2. P. R. 414—50-51. The following gentlemen are appointed as Dharmadarsis to supervise the affairs of Sri Anjaneyaswamy Temple, Kempapur, Yelahanka Hobli, Bangalore North Taluk, for a period of three years from the date of this notification:—

No.	Name	Age	Caste	Occupation and address	Remarks.
Sriyuts—					
1.	Sennappa, Patel ...	45	Vokkaliga	Hebbal ...	Convenor
2.	Venkateswda ...	42	Do	Land-holder, Kempapur ...	Member
3.	Naranappa ...	43	Brahmin	Shanbhogue, Kodigehalli ...	Do
4.	S. Javanmal ...	51	Jain	Land lord, Kempapur ...	Do
5.	Sanjeevappa ...	38	Do	Gollar ...	Do

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Notification dated 29th March—11th April 1951.

No. B2. P. R. 415—50-51. The following gentlemen are appointed as Dharmadarsis to supervise the affairs of Sri Narasimhaswamy Temple, Balepet, Bangalore City, for a period of three years from the date of this notification:—

No.	Name	Age	Caste	Occupation and address	Remarks
Sriyuts—					
1.	D. Narasimha Iyengar ...	53	Brahmin	Land-holder, No. 61, Hospital Lane, Balepet	Convenor
2.	A. R. Narasimhiah, son of Ramaswamappa	56	Flowerist	Balepet, Bangalore City	Member
3.	N. T. Papanna ...	49	Telugu Banajigar	Superintendent, Typing Branch, D. P.'s Office.	Do
4.	H. Venkatanarasimhiah, son of Chikkathi-rumalaiah.	50	Flowerist	Balepet, Bangalore City	Do
5.	K. M. Narasimhiah, son of K. Muniyappa	46	Do	Srinivasa Mandiram Road	Do
6.	R. Thimmiab, son of late Sri Rangappa	50	Kunchitiga	Kempegowda Road	Do
7.	Doddakunte, Muniswamappa	45	Flowerist	New Market, Bangalore City	Do

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A. S. AIAPPA, S.D.O.

OFFICE OF THE COMPILER, MYSORE GAZETTE, BANGALORE.

Notice dated 5th April 1951.

It is hereby informed for the information of the public that the subscriptions towards the supply of Mysore Gazettes, and publication charges in respect of private advertisements, etc., may be credited to the Treasuries of the State under new head of account "XLV. Stationery and Printing, (1) Sale of Gazette and other Government Publications" and the relative Treasury chellan sent to this office in future.

B. KRISHNASWAMY CHETTY,
Compiler.

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OFFICE OF THE SUPERINTENDENT AND SPECIAL OFFICER, SRI JAYACHAMARAJENDRA OCCUPATIONAL INSTITUTE, BANGALORE.

Notification dated 30th—31st March 1951.

Supplementary Examinations in the Certificate, Diploma, Short-term, Adult Craftsman and Artisan Courses.

No. 6838. It is hereby notified for the information of candidates that no Supplementary Examination in the Certificate, Diploma, Short-term, Adult-Craftsman and Artisan courses will be held during the months of November and December 1951 and in the coming years.

D. S. VENKANNA,
Supdt. and Spl. Officer.

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